

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
Fiscal Year End 2005

Reporting Agency DE00 - Department of Defense

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 13-Department of Commerce							
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$18,600,000		\$0	\$18,600,000		Accounting Methodology Difference
	Trading Partner	\$133,771,000	\$115,171,000	\$0	\$133,771,000	\$115,171,000	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: Not Stated						
	Trading Partner Basis of Accounting: Not Stated						
	Reporting Agency Remarks: DoD direct expenses/DOC records Advances						
Trading Partner Remarks: Different methods for advances. DOC recognizes revenue when earned. DoD expenses the funds immediately.							
Partner 13-Department of Commerce							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$101,600,000		\$0	\$101,600,000		Accounting Methodology Difference
	Trading Partner	\$170,656,000	\$69,056,000	\$0	\$170,656,000	\$69,056,000	Confirmed Reporting
	Reporting Agency Basis of Accounting: Not Stated						
	Reporting Agency Remarks: DoD direct expenses/DOC records Advances						
Partner 14-Department of Interior							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$1,291,800,000		\$0	\$1,291,800,000		Confirmed Reporting
	Trading Partner	\$1,766,901,000	\$475,101,000	\$0	\$1,766,901,000	\$475,101,000	Confirmed Reporting
	Reporting Agency Remarks: DOI is providing DOD w/transaction detail to assist DOD in reconciling differences.						
Partner 15-Department of Justice							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$399,400,000		\$0	\$399,400,000		Confirmed Reporting
	Trading Partner	\$935,054,000	\$535,654,000	\$0	\$935,054,000	\$535,654,000	Confirmed Reporting
	Reporting Agency Remarks: DOJ has sent DOD support documenting their transactions; difficulty in identifying the correct Defense Agency continues to exist.						
Trading Partner Remarks: DOJ-FPI rptd revenue in GFRS that was not rptd by DE00							
Partner 18-U. S. Postal Service							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$2,500,000		\$0	\$2,500,000		Confirmed Reporting
	Trading Partner	\$254,000,000	\$251,500,000	\$0	\$254,000,000	\$251,500,000	Confirmed Reporting
	Reporting Agency Remarks: DOD had no seller side data from USPS for estimation purposes.						
Partner 19-Department of State							
RC 28-Unexpended Appropriated Transfers In/Out	Reporting Agency	\$0		\$0	\$0		Confirmed Reporting
	Trading Partner	\$4,370,982,227	\$4,370,982,227	(\$4,370,982,227)	(\$0)	\$0	Accounting Error
	Reporting Agency Remarks: Dept of State reporting error						
Trading Partner Remarks: TP error. Should have been TP 95.							
Partner 24-Office of Personnel Management							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$189,100,000		\$0	\$189,100,000		Confirmed Reporting

Reporting Agency DE00 - Department of Defense

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
	Trading Partner	\$407,000,000	\$217,900,000	\$0	\$407,000,000	\$217,900,000	Confirmed Reporting
Reporting Agency Remarks: DOD is working w/ OPM to reconcile							
Partner 25-National Credit Union Administration							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$2,200,000		\$0	\$2,200,000		Confirmed Reporting
	Trading Partner	\$0	\$2,200,000	\$0	\$0	\$2,200,000	Confirmed Reporting
	Reporting Agency Remarks: DOD is researching transaction						
Partner 33R-Smithsonian Institution							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$12,200,000		\$0	\$12,200,000		Confirmed Reporting
	Trading Partner	\$600,000	\$11,600,000	\$0	\$600,000	\$11,600,000	Confirmed Reporting
	Reporting Agency Remarks: 33R vs 33 reporting in GFRS- DOD combined both agencies aounts for GFRS						
Partner 36-Department of Veterans Affairs							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$141,500,000		\$0	\$141,500,000		Confirmed Reporting
	Trading Partner	\$1,129,000,000	\$987,500,000	\$0	\$1,129,000,000	\$987,500,000	Confirmed Reporting
	Reporting Agency Remarks: DOD is researching differences w/ VA						
Partner 47-General Services Administration							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$1,053,400,000		\$0	\$1,053,400,000		Confirmed Reporting
	Trading Partner	\$1,210,000,000	\$156,600,000	\$0	\$1,210,000,000	\$156,600,000	Confirmed Reporting
	Reporting Agency Remarks: DOD's estimates were lower than amounts recorded by GSA						
Partner 47-General Services Administration							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$7,555,900,000		\$0	\$7,555,900,000		Confirmed Reporting
	Trading Partner	\$7,858,000,000	\$302,100,000	\$0	\$7,858,000,000	\$302,100,000	Confirmed Reporting
	Reporting Agency Remarks: DOD's estimates were lower than amounts recorded by GSA						
Partner 49-National Science Foundation							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$18,700,000		\$0	\$18,700,000		Accounting Methodology Difference
	Trading Partner	\$10,388,000	\$8,312,000	\$0	\$10,388,000	\$8,312,000	Confirmed Reporting
	Reporting Agency Basis of Accounting: Not Stated						
	Reporting Agency Remarks: DOD records a direct expense-NSF records an advance						
Partner 64-Tennessee Valley Authority							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$9,500,000		\$0	\$9,500,000		Confirmed Reporting
	Trading Partner	\$20,000,000	\$10,500,000	\$0	\$20,000,000	\$10,500,000	Confirmed Reporting
	Reporting Agency Remarks: Neither DOD or TVA have the ability to drill down to the transaction level detail needed to reconcile						
Partner 64-Tennessee Valley Authority							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$53,500,000		\$0	\$53,500,000		Confirmed Reporting
	Trading Partner	\$133,000,000	\$79,500,000	\$0	\$133,000,000	\$79,500,000	Confirmed Reporting
	Reporting Agency Remarks: Neither DOD or TVA have the ability to drill down to the transaction level detail needed to reconcile						
Partner 69-Department of Transportation							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$547,700,000		\$0	\$547,700,000		Confirmed Reporting

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Trading Partner/ Reciprocal Category	Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Trading Partner	\$955,798,000	\$408,098,000	\$0	\$955,798,000	\$408,098,000	Confirmed Reporting
Reporting Agency Remarks: DOD and Transportation continue to actively reconcile Material Differences						
<i>Partner 70-Department of Homeland Security</i>						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$2,120,600,000		\$0	\$2,120,600,000	Confirmed Reporting
	Trading Partner	\$3,046,000,000	\$925,400,000	(\$925,400,000)	\$2,120,600,000	\$0 Accounting Error
Reporting Agency Remarks: DHS is actively working reconciliations w/DOD						
<i>Partner 75-Department of Health and Human Services</i>						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$177,700,000		\$0	\$177,700,000	Confirmed Reporting
	Trading Partner	\$552,000,000	\$374,300,000	\$0	\$552,000,000	\$374,300,000 Confirmed Reporting
Reporting Agency Remarks: HHS is actively working reconciliations w/DOD						
<i>Partner 80-National Aeronautics and Space Administration</i>						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$590,300,000		\$0	\$590,300,000	Confirmed Reporting
	Trading Partner	\$827,487,000	\$237,187,000	\$0	\$827,487,000	\$237,187,000 Confirmed Reporting
Reporting Agency Remarks: NASA has begun to provide DOD w/transaction data;correctly identifying TP activity is still an issue						
Trading Partner Remarks: NASA switched Defense Agency TP codes. Defense has been contacted to discuss and resolve.						
<i>Partner 89-Department of Energy</i>						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$1,078,200,000		\$0	\$1,078,200,000	Accounting Methodology Difference
	Trading Partner	\$1,681,000,000	\$602,800,000	\$0	\$1,681,000,000	\$602,800,000 Confirmed Reporting
Reporting Agency Basis of Accounting: Not Stated						
Reporting Agency Remarks: DOD and DOE are working to resolve differences						

*Represents 'accounting error' and 'current year timing' differences only.